

# Reminders for Completing Form ND-3 and Schedule PT

To avoid delays in processing your property tax credit, be sure to provide the following information on the Form ND-3 and Schedule PT:

- 1 **Property or Parcel Number.** Each parcel must be listed separately. If you have more than three parcels, also use Schedule PTC to list the additional properties.
- 2 **3-digit County Code** – Use the county table included in the instructions. **DO NOT** use the county name.
- 3 **The consolidated tax from the 2007 real estate tax statement (or 2008 Mobile Home tax statement).**
- 4 **Your ownership percentage.**

**1 This is the Property or Parcel Number to use on the North Dakota income tax forms.**

## 2007 Sample County Real Estate Tax Statement

Property Number	xxx-xxx-xxx	99/99/99/
Add Name	XXXXXXXXXX	
Block	xxx	
Legal Desc	xx-	
Acres	HC	CR.AMT
True and Full Value	Taxable Value	Mill Levy
106100	4775	.44040
Special Assessments Principal	Principal plus interest equals installment	* Principal Balance after installment
246.26	.00	1477.59

Receipt # xxxx

### General Tax Distribution

State	4.78
County	272.99
City/Twp	450.62
Rural/Fire	.00
County Lib	.00
Park	188.42
School	1186.11
Ambulance	.00
Total	2102.92

\* If you wish to pay the principal balance on special assessments, they must be paid at the City Specials Department. For rural specials, inquire at Auditor's Office. Only the installment can be paid at the Treasurer's Office.

Consolidated tax	2102.92
Specials	246.26
Tax Plus Specials	2349.18
Discount (5% of Tax Only)	105.15
<b>Discounted amount due Feb. 15, 2008</b>	<b>2244.03</b>
1st payment due on March 1, 2008	1297.72
2nd payment due on October 15, 2008	1051.46

**This is the amount of your property taxes to use to calculate your income tax credit.**

**Calculate your income tax credit as follows:**

$$\$2,102.92 \times 10\% (.10) = \$210.29$$

Please keep this portion for your records.

## Schedule PT North Dakota Office of State Tax Commissioner Property Tax Relief Income Tax Credits For Individuals

2008

Attach to Form ND-1 or ND-2

Your name (First, MI, Last name)

### Section 1 Residence

- Are you eligible if you are eligible?
- Residential and county classified classification.
- 2007 unused credit carryover - If you have an unused residential and agricultural property income tax credit that you are carrying over from your 2007 return, do not enter it on this schedule. Instead, enter it on Form ND-1, line 21a, or on Form ND-2, Tax Computation Schedule, line 4.

### Primary residence

- Was your primary residence located in North Dakota for the 2007 calendar year? See instructions for details.
- ☐ YES - Go to LINE 2.
- ☐ NO - Stop here; you do not qualify for this credit.

### Calculate your residential and agricultural property credit

In Columns A through E, enter the information for each parcel of residential or agricultural property for which you were liable for the 2007 real estate tax or 2008 mobile home tax.

**Important: List each parcel of property on a separate line.** You should have received a separate statement for each parcel of property you own.

	A Property or parcel number (from your property tax statement)	B County No. (from table)	C Total 2007 real estate tax or 2008 mobile home tax	D Your ownership %	E Your share of the property tax (Column C x Column D)
1	1	2	3	4	
2					
3					

## Form ND-3 North Dakota Office of State Tax Commissioner Request for Residential and Agricultural Property Tax Relief Credit Certificate

2008

For persons not required to file an income tax return

Your first name \_\_\_\_\_

Spouse's first name \_\_\_\_\_

Mailing address \_\_\_\_\_

City \_\_\_\_\_

State \_\_\_\_\_

Are you e \_\_\_\_\_

☐ Amended

1. Are you going to file (or have you filed) a 2008 Form ND-1 or 2008 Form ND-2? ☐ YES - DO NOT use this form. Claim your credit on Form ND-1 or Form ND-2. ☐ NO - Go to LINE 2.

2. Was your primary residence located in North Dakota in the 2007 calendar year? ☐ YES - Go to LINE 3. ☐ NO - Stop here; you do not qualify for the certificate.

### Calculate your credit

Only property that the county classifies as residential or agricultural property is eligible. See the instructions for more information on property classification. In Columns A through E below, enter the information for each eligible property.

**Important: List each property on a separate line.**

	A Property or parcel number (from your property tax statement)	B County No. (from table)	C Total 2007 real estate tax or 2008 mobile home tax	D Your ownership %	E Your share of the property tax (Column C x Column D)
Property	1	2	3	4	
1	1	2	3	4	
2					
3					